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GOVERNMENT OF KERALA

Taxes (G) Department

NOTIFICATION

G. O. (P) No. 174/2025/Taxes.

Dated, Thiruvananthapuram, 26th October, 2025

9th Thulam, 1201.

S. R. O. No. 1243/2025

In exercise of the powers conferred by sections 24 and 29 of the Abkari Act, 1 of 1077, the Government of Kerala hereby make the following rules further to amend the Foreign Liquor Rules, 1953 published under notification No. SR4-1859/52/RD., dated 17th January, 1953 and published in the Travancore-Cochin Gazette Extraordinary No. 2 dated 17th January, 1953, namely:—



RULES

1. *Short title and commencement.*—(1) These rules may be called the Foreign Liquor (10th Amendment) Rules, 2025.

(2) They shall come into force at once.

2. *Amendment of the rules.*—In the Foreign Liquor Rules, 1953,—

(1) in rule 13,—

(a) in sub-rule (1),—

(i) the first paragraph shall be substituted as follows, namely:—

“(1) *Foreign Liquor 1 License.*—Foreign Liquor 1 license may be issued by the Excise Commissioner under orders of Government, exclusively to the Kerala State Beverages (Manufacturing & Marketing) Corporation Limited, Kerala State Civil Supplies Corporation Limited and the Kerala State Co-operative Consumer’s Federation Limited, on payment of an annual rental of ₹ 4,00,000 (Rupees Four Lakhs only). The number of Foreign Liquor 1 shops to be allotted to the above said Corporations or Federation, as the case may be, shall be decided by the Commissioner of Excise on the basis of capacity and availability of shops space with each of them. The license under this sub-rule shall be subject to the condition that the licensee has to procure his supplies of foreign liquor only from such FL9 licensees in the State and shall vend foreign liquor only in sealed bottles. The liquor sold under this license shall not be allowed to be consumed in the premises. The Foreign Liquor-1 licensee is prohibited from selling foreign liquor to other licensees. The possession or sale at the licensed premises of any article or liquor other than that to which the license relates is prohibited.”;

(ii) for the first proviso, the following proviso shall be substituted, namely:—

“Provided that no license under this sub-rule shall be granted, nor shall an existing license be relocated, unless the licensing authority is satisfied that sufficient supply of foreign liquor to meet the local demand is not available in the nearby locality.”.

(b) after sub-rule (1), the following sub-rules shall be inserted, namely:—

“(1A) No Foreign Liquor 1 shop shall be permitted to sell or possess foreign liquor outside the local limit, specified in the license.



(1B) The Commissioner of Excise shall be competent to order the transfer of shops from one site or locality to another site or locality or to alter the specified limits of any shop even during the currency of the contract or to order any shops to be closed in the interest of public peace or morality or on grounds of expediency and in case of transfer, alteration or closure, the licensee shall not be entitled for any compensation.

(1C) The Foreign Liquor 1 shop shall be licensed only in a suitable building of which the whole or a whole of a separate part is exclusively set apart for use as a shop. New license shall be granted only in a building which has facility for walk-in-counters and the walk-in-counters shall be made operational throughout the license period.

Note.—for the purpose of this sub-rule, “Walk-in-counters” means a counter with self-service retail facility where customers can enter and choose liquor of their choice from the display.

(1D) The licensee shall arrange such infrastructural facilities in the license premise so as to avoid spill over and stand in queues of the customers into public streets and lanes. The building shall have such infrastructural and logistical arrangements in front of their counters and also have waiting areas for customers.

(1E) The privilege under this license is intended to vend foreign liquor in sealed bottles to the public only. The vending of foreign liquor in bottles of less than 180 ml. capacity is prohibited. The liquor sold under this license shall not be allowed to be consumed on the premises.

(1F) The licensee shall obtain his supplies of foreign liquor only from such FL9 licensed premises in the State as may be permitted by the Commissioner of Excise.

(1G) The minimum strength at which Indian Made Foreign Liquor, except beer and wine, can be sold are 35 degree U.P. for Gin and 25 degree U.P. for all other kinds of liquors. However the actual proof spirit content of such liquor may be 1.75 degree proof under or over the above proof strength in line with the Indian Standard Specification (ISI) in this regard.

(1H) The licensee shall be prohibited from rectifying spirits with purifying, colouring, flavouring or mixing any materials therewith.

(1I) All liquor kept for sale shall be affixed with labels approved by the



Excise Commissioner as in the Foreign Liquor (Approval of Label) Rules, 2018. The batch number and serial number shall be affixed on the foreign liquor bottle kept in the licensed premises.

(1J) Every licensee shall maintain in his shop from day-to-day true accounts of the transactions which shall either be written in ink or by pasting the computer print-outs of such accounts, signed in all pages by the licensee or a person duly authorized by him or electronically in the form prescribed by the Commissioner of Excise. Such form can be obtained from the Excise Department on payment of cost. The accounts shall be produced for the inspection of officers authorized to inspect such shops. Permits for purchase and transport of liquors should be filed in the shops and produced before the inspecting officer along with invoice, label statement and other accounts of the shops. Permits granted under these rules shall be in printed or electronic forms.

(1K) The licensee shall remit such difference of excise duty in respect of all stocks of foreign liquor held by the licensees at the close of the former period, where there is a difference of excise duty or luxury tax as between two license periods.

(1L) When the period of license expires or when the license is cancelled and notice of such cancellation is given to the licensee, the licensee shall within 30 days from the date of expiry of the period of the license or from receipt of such notice, as the case may be, sell the full stock of foreign liquor in his possession to any vendor who holds a valid license to sell such liquor. If the licensee fails to do so within the prescribed period, the Circle Inspector of Excise of the range within which the licensee's shop is situated shall take such foreign liquor in custody and keep the same in his office. The licensee shall be allowed a further period of 30 days for selling the same in one transaction to another licensed vendor of foreign liquor. If before the expiry of this further period, the licensee fails to sell it, the officer in charge of the Division shall sell such foreign liquor by public auction and deliver to the licensee the proceeds thereof after deducting from such proceeds the expenses connected with the sale.”;

(2) in rule 13B, in sub-rule (3), the letters, symbol, figure and word “FL-1 and” shall be omitted.

By order of the Governor,

K. R. JYOTHILAL,
Additional Chief Secretary to Government.



Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The provisions relating to the disposal, license, conditions and functioning of Foreign Liquor 1 (FL-1) shops currently included in the Kerala Abkari Shops Disposal Rules, 2002 have become irrelevant as FL-1 shops are no longer disposed of through public auction or allotted to private individuals as previously envisaged in said rule. At present, FL-1 licenses are granted exclusively to the Kerala State Beverages (Manufacturing & Marketing) Corporation (KSBC) Limited, Kerala State Civil Supplies Corporation Limited and the Kerala State Co-operative Consumer's Federation Limited. Government have decided to grant such license on payment of a fixed annual rental of ₹ 4,00,000 (Rupees Four Lakhs only) and to allow such licenses to be renewed annually in accordance with the provisions of the Foreign Liquor Rules, 1953. In view of this shift in the method of granting FL-1 licenses, the disposal of shops related provisions under the Kerala Shops Disposal Rules, 2002 need to be entirely omitted and incorporated appropriately into the Foreign Liquor Rules, 1953. Additionally, an amendment is proposed to the Foreign Liquor Rules, 1953 to specify that newly licensed FL-1 shops/relocated FL-1 shops shall be permitted only if the licensing authority is satisfied that sufficient supply of foreign liquor to meet the local demand is not available in the nearby locality. This condition is necessary to prevent unhealthy competition among Licensee and to safeguard the overall revenue interests of the State. Also, it is decided to entrust the renewal of FL-1 license to the Deputy Commissioner of Excise. For the above said purpose, the Government have decided to amend the Foreign Liquor Rules, 1953 suitably.

The notification is intended to achieve the above object.

